

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)	
)	DOCKET NO. 19887
[REDACTED],)	
)	DECISION
Petitioner.)	
_____)	

On October 2, 2006, the Tax Discovery Bureau (Bureau) of the Idaho State Tax Commission issued a Notice of Deficiency Determination (NODD) to [Redacted] (taxpayer) proposing income tax, penalty, and interest for taxable years 1999 through 2004 in the total amount of \$7,315.

The taxpayer filed a timely appeal. She did not request a hearing and did not submit additional information. The Tax Commission has reviewed the file and hereby issues its decision based upon the information contained in the file.

Because Tax Commission records showed the taxpayer met the state income tax filing requirements and had not filed Idaho returns for the years at issue, the Bureau attempted to contact the taxpayer for clarification. She did not respond.

[Redacted].

Idaho Code § 63-3045 (1)(a) states:

63-3045. Notice of redetermination or deficiency --
Interest. (1) (a) If, in the case of any taxpayer, the state tax commission determines that there is a deficiency in respect of the tax imposed by this title, the state tax commission shall, immediately upon discovery thereof, send notice of such deficiency to the taxpayer by registered or certified mail or by other commercial delivery service providing proof of delivery, whichever is the most cost efficient. The notice shall be sent to the taxpayer's last address known to the state tax commission. The notice of deficiency shall be accompanied by an explanation of the specific reason for the determination and an explanation of the taxpayer's right to appeal. Within sixty-three (63) days after such notice is mailed, the taxpayer

may, at his option, file a protest in writing with the state tax commission and obtain redetermination of the deficiency.

Determining the taxpayer had a requirement to file resident individual income tax returns, the Bureau prepared returns on her behalf and sent her a NODD. In response to the notice, the taxpayer sent a letter of protest stating the NODD was inaccurate. She said: "These were filed. I am in the process of reconstructing these returns." She said many of the records she needed to redo the returns were damaged when the basement flooded. She asked for an additional 60 days to complete the returns.

The Bureau sent the taxpayer a letter to acknowledge the protest and allow additional time. However, when the promised returns did not arrive, her file was transferred to the Legal/Tax Policy Division for administrative review. The taxpayer did not respond to a letter from the Tax Policy Specialist advising of her appeal rights.

The taxpayer has not filed her 1999 through 2004 Idaho income tax returns and has submitted nothing that would cast doubt on the Bureau's determination that was based on records retained by [Redacted], the Idaho Department of Labor, and the Idaho State Tax Commission. The filing status of married filing separate was used because, by not filing state or federal income tax returns, the taxpayer did not make the election to file joint returns. One-half of the community income was used to determine the tax amount, which was reduced by one-half of the community withholding.

The interest and penalty added by the Bureau pursuant to Idaho Code §§ 63-3045 and 63-3046 was reviewed and found to be proper and in accordance with Idaho Code.

A Notice of Deficiency Determination issued by the Idaho State Tax Commission is presumed to be accurate. Parsons v. Idaho State Tax Com'n, 110 Idaho 572 (Ct. App. 1986). Having presented no information in support of her argument, the taxpayer has failed to meet her burden of proving error on the part of the deficiency determination. Albertson's, Inc. v. State, Dept. of Revenue, 106 Idaho 810 (1984).

WHEREFORE, the Notice of Deficiency Determination dated October 2, 2006, is APPROVED, AFFIRMED, and MADE FINAL.

IT IS ORDERED and THIS DOES ORDER that the taxpayer pay the following tax, penalty, and interest:

<u>YEAR</u>	<u>TAX</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
1999	\$ 760	\$190	\$352	\$1,302
2000	1,435	359	549	2,343
2001	808	202	247	1,257
2002	436	109	105	650
2003	616	154	116	886
2004	737	184	95	<u>1,016</u>
			TOTAL	\$7,454

Interest is computed through May 15, 2007.

DEMAND for immediate payment of the foregoing amount is hereby made and given.

An explanation of the taxpayer's right to appeal this decision is enclosed.

DATED this ____ day of _____, 2007.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this ____ day of _____, 2007, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[REDACTED]
[REDACTED]

Receipt No.